

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16209400500000</div> <div>City Clerk</div> <div>202 1st Avenue SW</div> <div>Dayton, IA 50530</div>		
CITY OF <div>DAYTON</div> , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	261,258		261,258	261,446
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	261,258		261,258	261,446
Delinquent property taxes	0		0	0
TIF revenues	7,972		7,972	6,500
Other city taxes	129,178	0	129,178	101,488
Licenses and permits	1,524	0	1,524	3,325
Use of money and property	17,663	2,208	19,871	18,930
Intergovernmental	129,531	0	129,531	98,100
Charges for fees and service	94,763	1,053,294	1,148,057	1,179,500
Special assessments	1,106	0	1,106	1,800
Miscellaneous	22,199	31	22,230	15,070
Other financing sources	176,255	104,388	280,643	255,000
Total revenues and other sources	841,449	1,159,921	2,001,370	1,941,159
Expenditures and Other Financing Uses				
Public safety	98,711	0	98,711	98,808
Public works	98,451	0	98,451	99,529
Health and social services	528	0	528	720
Culture and recreation	184,021	0	184,021	199,448
Community and economic development	8,686	0	8,686	12,000
General government	110,401	0	110,401	111,500
Debt service	129,195	0	129,195	130,936
Capital projects	71,392	0	71,392	76,727
Total governmental activities expenditures	701,385	0	701,385	729,668
Business type activities	0	915,305	915,305	935,000
Total ALL expenditures	701,385	915,305	1,616,690	1,664,668
Other financing uses, including transfers out	162,782	117,861	280,643	255,000
Total ALL expenditures/And other financing uses	864,167	1,033,166	1,897,333	1,919,668
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-22,718	126,755	104,037	21,491
Beginning fund balance July 1, 2013	473,716	383,817	857,533	857,533
Ending fund balance June 30, 2014	450,998	510,572	961,570	879,024
Note - These balances do not include \$ 10,857 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 542,109	Other long-term debt	\$ 0	
Revenue debt	\$ 840,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 1,103,933	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number
Randy Danielson		→	515	547-2711
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF DAYTON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	132,128	44,232		84,898	0	0	261,258			261,258	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	132,128	44,232		84,898	0	0	261,258		T01	261,258	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	132,128	44,232		84,898	0	0	261,258			261,258	6
7	TIF revenues			7,972				7,972		T01	7,972	7
	Other city taxes											
8	Utility tax replacement excise taxes	835	278	0	535	0	0	1,648		T15	1,648	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	38,259	0	0	0	89,271	0	127,530	0	T09	127,530	14
15	TOTAL OTHER CITY TAXES	39,094	278	0	535	89,271	0	129,178	0		129,178	15
16	Section B - LICENSES AND PERMITS	1,524	0	0	0	0	0	1,524	0	T29	1,524	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	3,351	39	0	0	0	0	3,390	2,208	U20	5,598	18
19	Rents and royalties	12,345	1,928	0	0	0	0	14,273	0	U40	14,273	19
20	Other miscellaneous use of money and property		0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	15,696	1,967	0	0	0	0	17,663	2,208		19,871	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	13,504	0	0	0	0	0	13,504	0	B79	13,504	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	13,504	0	0	0	0	0	13,504	0		13,504	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DAYTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		83,578					83,578		C46	83,578	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,255	0	0	0	0	0	1,255	0	C89	1,255	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	1,255	83,578	0	0	0	0	84,833	0		84,833	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	16,194	0	0	0	0	0	16,194	0	D89	16,194	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	Community Foundation Grants	15,000	0	0	0	0	0	15,000	0	D89	15,000	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	31,194	0	0	0	0	0	31,194	0		31,194	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	45,953	83,578	0	0	0	0	129,531	0		129,531	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	181,261	A91	181,261	73
74	Sewer	0	0	0	0	0	0	0	108,189	A80	108,189	74
75	Electric	0	0	0	0	0	0	0	691,801	A92	691,801	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A60	0	77
78	Airport	0	0	0	0	0	0	0	0	A01	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	72,043	A81	72,043	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DAYTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	94,763	0	0	0	0	0	94,763	0	A61	94,763	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	94,763	0	0	0	0	0	94,763	1,053,294		1,148,057	104
105												105
106	Section F - SPECIAL ASSESSMENTS	1,106	0	0	0	0	0	1,106	0	U01	1,106	106
107	Section G - MISCELLANEOUS											107
108	Contributions	17,111	0	0	0	0	0	17,111	0	U99	17,111	108
109	Deposits and sales/fuel tax refunds	875	0	0	0	0	0	875	0	U99	875	109
110	Sale of property and merchandise	3,076	0	0	0	0	0	3,076	0	U11	3,076	110
111	Fines	904	0	0	0	0	0	904	0	U30	904	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	NSF check fees	241	0	0	0	0	0	241	0		241	114
115	to balance rounding of numbers	-6	0	0	1	-3	0	-8	31		23	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	22,201	0	0	1	-3	0	22,199	31		22,230	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DAYTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	352,465	130,055	7,972	85,434	89,268	0	665,194	1,055,533		1,720,727	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	94,809	0		74,914	0	0	169,723	104,388		274,111	127
128	Internal TIF loans and transfers in	6,532	0	0	0	0	0	6,532	0		6,532	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	101,341	0	0	74,914	0	0	176,255	104,388		280,643	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	453,806	130,055	7,972	160,348	89,268	0	841,449	1,159,921		2,001,370	132
133												133
134	Beginning fund balance July 1, 2013	-90,871	111,703	18,797	-15,477	449,564	0	473,716	383,817		857,533	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	362,935	241,758	26,769	144,871	538,832	0	1,315,165	1,543,738		2,858,903	136
137												137
138												138
139												139
140												140
141												141
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF DAYTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	69,040	11,854	0	0	0	0	80,894		E62	80,894	2
3	Purchase of land and equipment	4,151	0	0	0	0	0	4,151		G62	4,151	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	13,376	0	0	0	0	0	13,376		E24	13,376	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	290	0	0	0	0	0	290		E32	290	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	86,857	11,854	0	0	0	0	98,711			98,711	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DAYTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	78,796	0	0	0	0	78,796		E44	78,796	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	4,000	8,000	0	0	0	0	12,000		E44	12,000	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	7,655	0	0	0	0	7,655		E44	7,655	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	4,000	94,451	0	0	0	0	98,451			98,451	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DAYTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	241	0	0	0	0	0	241		E32	241	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	287	0	0	0	0	0	287		E79	287	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	528	0	0	0	0	0	528			528	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DAYTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	55,451	0	0	0	0	0	55,451		E52	55,451	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	3,803	0	0	0	0	0	3,803		E61	3,803	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	700	0	0	0	0	0	700		E61	700	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	15,000	0	0	0	0	0	15,000		F61	15,000	132
133	Cemetery — Current operation	3,300	0	0	0	0	0	3,300		E03	3,300	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	2,000	0	0	0	0	2,000		E61	2,000	135
136	Other culture and recreation	103,767	0	0	0	0	0	103,767		E61	103,767	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	182,021	2,000	0	0	0	0	184,021			184,021	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	796	0	0	0	0	0	796		E89	796	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	7,890	0	0	0	0	0	7,890		E89	7,890	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	8,686	0	0	0	0	0	8,686			8,686	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DAYTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,021	0		0	0	0	3,021		E29	3,021	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	29,995	22,339		0	0	0	52,334		E23	52,334	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	3,279	0	0	0	0	0	3,279		E89	3,279	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	8,552	0	0	0	0	0	8,552		E25	8,552	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	3,543	0	0	0	0	0	3,543		E31	3,543	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	31,403	0	0	0	0	0	31,403		E89	31,403	171
172	Other general government — Current operation	8,269	0	0	0	0	0	8,269		E89	8,269	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	88,062	22,339	0	0	0	0	110,401			110,401	176
177	Section G — DEBT SERVICE	0	0	0	129,195	0	0	129,195			129,195	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	129,195	0	0	129,195			129,195	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	2nd Ave SW Storm Sewer	0	4,336	0	0	0	0	4,336			4,336	184
185	6th Ave NW Street Project	0	0	0	0	13,727	0	13,727			13,727	185
186	1st Street and 5th Ave NW Street Project	0	0	0	0	53,329	0	53,329			53,329	186
187	Subtotal Regular Capital Projects	0	4,336	0	0	67,056	0	71,392			71,392	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	4,336	0	0	67,056	0	71,392			71,392	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	370,154	134,980	0	129,195	67,056	0	701,385			701,385	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DAYTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								115,159	E91	115,159	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							31,373	31,373	F91	31,373	200
201	Sewer and sewage disposal — Current operation							65,675	65,675	E80	65,675	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							546,982	546,982	E92	546,982	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							72,411	72,411	E81	72,411	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF DAYTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								83,705		83,705	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								915,305		915,305	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	370,154	134,980	0	129,195	67,056	0	701,385	915,305		1,616,690	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	51,275	3,537		0	101,438	0	156,250	117,861		274,111	255
256	Internal TIF loans/repayments and transfers out	0	0	6,532	0	0	0	6,532	0		6,532	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	51,275	3,537	6,532	0	101,438	0	162,782	117,861		280,643	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	421,429	138,517	6,532	129,195	168,494	0	864,167	1,033,166		1,897,333	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								510,572		510,572	269
270	Total ending fund balance June 30, 2014	-58,494	103,241	20,237	15,676	370,338	0	450,998	510,572		961,570	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	362,935	241,758	26,769	144,871	538,832	0	1,315,165	1,543,738		2,858,903	271
272												272

Part III	<div>INTERGOVERNMENTAL EXPENDITURES</div> <div>CITY OF DAYTON</div> <div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div>																																																																					
<table><tr><td>Purpose</td><td colspan="2">Amount paid to other local governments</td><td>Purpose</td><td colspan="2">Amount paid to State</td></tr><tr><td>Correction.....</td><td>M05</td><td>\$ 0</td><td>Highways.....</td><td>L44</td><td>\$ 0</td></tr><tr><td>Health.....</td><td>M32</td><td>0</td><td>All other.....</td><td>L89</td><td>\$ 0</td></tr><tr><td>Highways.....</td><td>M44</td><td>13,727</td><td></td><td></td><td></td></tr><tr><td>Transit subsidies.....</td><td>M94</td><td>0</td><td></td><td></td><td></td></tr><tr><td>Libraries.....</td><td>M52</td><td>0</td><td></td><td></td><td></td></tr><tr><td>Police protection.....</td><td>M62</td><td>0</td><td></td><td></td><td></td></tr><tr><td>Sewerage.....</td><td>M80</td><td>0</td><td></td><td></td><td></td></tr><tr><td>Sanitation.....</td><td>M81</td><td>0</td><td></td><td></td><td></td></tr><tr><td>All other.....</td><td>M89</td><td>\$ 0</td><td></td><td></td><td></td></tr></table>											Purpose	Amount paid to other local governments		Purpose	Amount paid to State		Correction.....	M05	\$ 0	Highways.....	L44	\$ 0	Health.....	M32	0	All other.....	L89	\$ 0	Highways.....	M44	13,727				Transit subsidies.....	M94	0				Libraries.....	M52	0				Police protection.....	M62	0				Sewerage.....	M80	0				Sanitation.....	M81	0				All other.....	M89	\$ 0			
Purpose	Amount paid to other local governments		Purpose	Amount paid to State																																																																		
Correction.....	M05	\$ 0	Highways.....	L44	\$ 0																																																																	
Health.....	M32	0	All other.....	L89	\$ 0																																																																	
Highways.....	M44	13,727																																																																				
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Libraries.....	M52	0																																																																				
Police protection.....	M62	0																																																																				
Sewerage.....	M80	0																																																																				
Sanitation.....	M81	0																																																																				
All other.....	M89	\$ 0																																																																				
Part IV	<div>SALARIES AND WAGES</div> <div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div>																																																																					
										Amount - Omit cents																																																												
Total salaries and wages paid.....										200	\$ 238,548																																																											
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																					
A. Long-term debt																																																																						
Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year																																																														
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)																																																														
1. Water utility	19U \$ 852,007	29U \$ 0	39U \$ 82,198	49U \$ 255,809	49U \$ 0	49U \$ 514,000	49U \$ 0	191	\$ 26,415																																																													
2. Sewer utility	19U 389,000	29U 0	39U 38,000	49U 25,000	49U 0	49U 326,000	49U 0	189	7,780																																																													
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192	0																																																													
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193	0																																																													
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194	0																																																													
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189	0																																																													
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189	0																																																													
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189	0																																																													
9. Other-Specify 2008 Golf Cours	19U 124,787	29U 0	39U 10,247	49U 114,540	49U 0	49U 0	49U 0	189	5,378																																																													
10. 2010 Bridge	19U 40,200	29U 0	39U 5,200	49U 35,000	49U 0	49U 0	49U 0	189	1,447																																																													
11. 2012 Streets	19U 100,793	29U 0	39U 24,602	49U 76,191	49U 0	49U 0	49U 0	189	2,066																																																													
12. 2013 Police Car	19U 43,500	29U 0	39U 7,931	49U 35,569	49U 0	49U 0	49U 0	189	1,636																																																													
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189	0																																																													
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189	0																																																													
Total long-term debt	1,550,287	0	168,178	542,109	0	840,000	0		44,722																																																													
B. Short-term debt																																																																						
										Amount - Omit cents																																																												
Outstanding as of JULY 1, 2013										61V \$	0																																																											
Outstanding as of JUNE 30, 2014										64V \$	0																																																											
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																																																					
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY										Amount - Omit cents																																																												
Actual valuation -- January 1, 2012										\$	22,078,665																																																											
										x .05 = \$	1,103,933																																																											
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014																																																																					
Type of asset	Amount - Omit cents																																																																					
	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																																																													
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61																																																																	
	\$	0	\$	10,941	0	961,486		972,427																																																														
REMARKS										V98																																																												